

Rev. Rul. 57-407, 1957-2 C.B. 45, 1957 WL 11005 (IRS RRU)

Internal Revenue Service (I.R.S.)

Revenue Ruling

Published: 1957

Under the provisions of the General Allotment Act of 1887, 24 Stat. 388, as amended, [25 U.S.C. 331](#), a trust patent was issued to the instant allottee, a one-half Indian, for 120 acres of tribal land within his reservation. Upon the Indian's request, in 1955, while fee title to such land was still held in trust for him by the United States in accordance with Section 5 of the General Allotment Act, [25 U.S.C. 348](#), the land was sold to the highest bidder by the Bureau of Indian Affairs of the United States Department of Interior. *Held*, the income derived by the Indian from the sale of such land is not subject to Federal income tax. See *Squire v. Horton Capoeman et ux.*, 351 U.S. 1, Ct. D. 1796, C.B. 1956-1, 605, and [Rev. Rul. 56-342, C.B. 1956-2, 15](#).

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